EXHIBIT 17



GRIST MILL PLAZA 100 GRIST MILL ROAD SIMSBURY, CT 06070

April 15, 2014

To: Grist Mill Trust

100 Grist Mill Road Simsbury, CT 06070

From: Nova Benefit Plans, LLC

Re: Resignation of Plan Sponsor and Appointment of Successor Plan

Sponsor for the Grist Mill Trust

To Whom It May Concern:

Effective the date listed above, Nova Benefit Plans, LLC is resigning from its position as Sponsor of the Trust, along with any responsibilities, titles, and any or all other interests it may have or may have had in the Trust.

Therefore, pursuant to the Trust's Plan Documents, Nova Benefit Plans, LLC appoints Hanover Benefit Plans, LLC as the successor Plan Sponsor for the Trust.

Nova Benefit Plans, LLC:

Warmer Hosmin

Hanover Benefit Plans, LLC:

Wayne H. Bursey

Kathleen Kehoe

Attest:

TEL: (860) 408-7000

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